



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WHITELAW MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 147 WEST MENASHA AVE
WHITELAW, WI 54247

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MS CHRISTINA HILL of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2002
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITELAW MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 147 WEST MENASHA AVE
WHITELAW, WI 54247**When was utility organized?** 1/1/1964**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS CHRISTINA HILL**Title:** CLERK/TREASURER**Office Address:**147 WEST MENASHA AVE
WHITELAW, WI 54247**Telephone:** (920) 732 - 1331**Fax Number:** (920) 732 - 1193**E-mail Address:** vlgwhitelaw@lakefield.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR. CHARLES N KRUEGER, CPA**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020**Telephone:** (920) 684 - 7128 EXT 112**Fax Number:** (920) 684 - 3709**E-mail Address:** ckrueger@habco.com

President, chairman, or head of utility commission/board or committee:

Name: MR ALFRED KIEL**Title:** CHAIRMAN**Office Address:**226 CEDAR CT
WHITELAW, WI 54247**Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SEE ABOVE**Title:****Office Address:**

1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128 EXT 112**Fax Number:** (920) 684 - 3709**E-mail Address:** ckrueger@habco.com**Date of most recent audit report:** 2/22/2002**Period covered by most recent audit:** JANUARY 1, 2001 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR GERALD LINSMEIER**Title:** PLANT OPERATOR**Office Address:**

147 W MENASHA
WHITELAW, WI 54247

Telephone: (920) 732 - 1331**Fax Number:** (920) 732 - 1193**E-mail Address:** vlgwhitelaw@lakefield.net

Name of utility commission/committee:

Names of members of utility commission/committee:

MR RANDAL CHRISTIANSEN, MEMBER
MR BOB HOFF, MEMBER
MR ALFRED KIEL, CHAIRMAN

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,
as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

**Are any of the utility administrative or operational functions under contract or agreement with an
outside provider for the year covered by this annual report and/or current year (i.e., operation
of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	33,937	35,380	1
Operating Expenses:			
Operation and Maintenance Expense (401)	14,094	15,510	2
Depreciation Expense (403)	5,754	5,625	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,013	5,945	5
Total Operating Expenses	25,861	27,080	
Net Operating Income	8,076	8,300	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,076	8,300	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,583	6,659	9
Miscellaneous Nonoperating Income (421)	15,060	8,273	10
Total Other Income	20,643	14,932	
Total Income	28,719	23,232	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	28,719	23,232	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,810	10,542	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	4,613		18
Total Interest Charges	15,197	10,542	
Net Income	13,522	12,690	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	31,059	18,369	19
Balance Transferred from Income (433)	13,522	12,690	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	44,581	31,059	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	5,583	4
Total (Acct. 419):	5,583	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPT INCOME	15,060	5
Total (Acct. 421):	15,060	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	33,937	0	0	0	33,937	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	33,937	0	0	0	33,937	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	330,106	313,248	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	134,559	129,285	2
Net Utility Plant	195,547	183,963	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,091,362	725,949	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	346,581	308,801	4
Net Nonutility Property	1,744,781	417,148	
Investment in Municipality (123)	0	0	5
Other Investments (124)	12,250	12,250	6
Special Funds (125)	178,141	121,932	7
Total Other Property and Investments	1,935,172	551,330	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,036	134	8
Temporary Cash Investments (132)	2,205	11,093	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,172	5,483	11
Other Accounts Receivable (143)	83,264	16,583	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	1,856	1,838	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	102,533	35,131	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,233,252	770,424	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	134,433	134,433	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	44,581	31,059	23
Total Proprietary Capital	179,014	165,492	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	52,061	52,061	25
Other long-Term Debt (224)	1,511,823	154,919	26
Total Long-Term Debt	1,563,884	206,980	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	62,373		28
Payables to Municipality (233)	20,712	25,346	29
Customer Deposits (235)			30
Taxes Accrued (236)	5,430	5,430	31
Interest Accrued (237)	13,080	8,340	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	101,595	39,116	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	388,759	358,836	38
Total Liabilities and Other Credits	2,233,252	770,424	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	330,106	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	330,106	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	134,559	0	0	0	9
Total Accumulated Provision	134,559	0	0	0	
Net Utility Plant	195,547	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	129,285				129,285	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,754				5,754	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	520				520	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	6,274	0	0	0	6,274	13
Debits during year						14
Book cost of plant retired	1,000				1,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,000	0	0	0	1,000	19
Balance End of Year	134,559	0	0	0	134,559	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	707,123	1,384,239		2,091,362	1
Other (specify):					
CONSTRUCTION IN PROGRESS-SEWER	18,826		18,826	0	2
Total Nonutility Property (121)	725,949	1,384,239	18,826	2,091,362	
Less accum. prov. depr. & amort. (122)	308,801	37,780		346,581	3
Net Nonutility Property	417,148	1,346,459	18,826	1,744,781	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,806	1,816	2
Sewer utility	50	22	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,856	1,838	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	134,433	1
Changes during year (explain):		
NONE		2
Balance end of year	134,433	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL ADVANCE	12/31/1997	12/31/1998	0.00%	52,061	1
Total for Account 223				52,061	
Other Long-Term Debt (224)					
TRUST FUND LOAN	01/01/1995	03/15/2015	6.75%	148,630	2
CLEAN WATER FUND LOAN	07/25/2001	05/01/2021	2.75%	1,363,193	3
Total for Account 224				1,511,823	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,430	1
Accruals:		
Charged water department expense	6,013	2
Charged electric department expense		3
Charged sewer department expense	1,444	4
Other (explain):		
NONE		5
Total Accruals and other credits	7,457	
Taxes paid during year:		
County, state and local taxes	5,430	6
Social Security taxes	1,981	7
PSC Remainder Assessment	46	8
Other (explain):		
NONE		9
Total payments and other debits	7,457	
Balance end of year	5,430	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOAN	8,340	10,117	10,457	8,000	3
CLEAN WATER FUND LOAN		9,693	4,613	5,080	4
Subtotal	8,340	19,810	15,070	13,080	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,340	19,810	15,070	13,080	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	160,986	0	0	197,850	0	358,836	1
Add credits during year:							
For Services	2,676			2,867		5,543	2
For Mains	9,137			12,146		21,283	3
Other (specify):							
HYDRANTS	3,097					3,097	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	175,896	0	0	212,863	0	388,759	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	12,250	2
Total (Acct. 124):	12,250	
Special Funds (125):		
DEPRECIATION FUNDS	141,027	3
BOND AND INTEREST REDEMPTION	13,416	4
BOND RESERVE	13,382	5
EQUIPMENT REPLACEMENT	10,316	6
Total (Acct. 125):	178,141	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,172	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	6,172	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	21,168	12
Merchandising, jobbing and contract work		13
Other (specify):		
INTEREST RECEIVABLE	640	14
CWF RECEIVABLE	61,456	15
Total (Acct. 143):	83,264	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
DUE TO VILLAGE	20,712 20
Total (Acct. 233):	20,712
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	321,677	0	0	0	321,677	1
Materials and Supplies	1,811	0	0	0	1,811	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	131,922	0	0	0	131,922	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	168,441	0	0	0	168,441	6
Other (specify):						
NONE					0	7
Average Net Rate Base	23,125	0	0	0	23,125	
Net Operating Income	8,076	0	0	0	8,076	8
Net Operating Income as a percent of Average Net Rate Base	34.92%	N/A	N/A	N/A	34.92%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	134,433	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	37,820	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	172,253	
Net Income		
Net Income	13,522	5
Percent Return on Proprietary Capital	7.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

1. A more detailed description for the \$20,712 reported in Account 233 on Page F-18 is wages, benefits and insurance due to Village.

 2. CWF stands for Clean Water Fund in Account 143.
-

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Village of Whitelaw [mailto:vlgwhitelaw@lakefield.net]
Sent: Friday, August 30, 2002 10:32 AM
To: Peter.Leege@psc.state.wi.us
Subject: Review letter for #6510

Whitelaw Municipal Water and Sewer Utility

Dear Mr. Leege,

This E-mail is in response to your E-mail dated August 13, 2002.

1. A more detailed description for the \$20,712 reported in Account 233 on Page F-18 is wages, benefits and insurance due to Village.
2. CWF stands for Clean Water Fund in Account 143.

Christina Hill, Whitelaw Village Clerk

-----Original Message-----

From: Leege, Peter PSC
Sent: Tuesday, August 13, 2002 11:10 AM
To: 'vlgwhitelaw@lakefield.net'
Subject: Review letter for # 6510, Whitelaw Municipal Water & Sewer Utility.

Dear Ms. Hill:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$20,712 reported in Account 233 on page F-18 and follow this procedure in the future.
2. Please explain what the "CWF" in the description of the \$61,456 in Account 143 stands for.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

To the Village Board
Village of Whitelaw, Wisconsin

We have compiled the balance sheet of the Village of Whitelaw Water Utility as of December 31, 2001 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated February 22, 2002.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Hawkins, Ash, Baptie & Co, LLP

Manitowoc, Wisconsin
February 22, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	32,956	1
Total Sales of Water	32,956	
Other Operating Revenues		
Forfeited Discounts (470)	364	2
Other Water Revenues (474)	617	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	981	
Total Operating Revenues	33,937	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	8,989	5
General Operating Expenses (680-690)	5,105	6
Total Operation and Maintenance Expenses	14,094	
Other Operating Expenses		
Depreciation Expense (403)	5,754	7
Amortization Expense (404)		8
Taxes (408)	6,013	9
Total Other Operating Expenses	11,767	
Total Operating Expenses	25,861	
NET OPERATING INCOME	8,076	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	273	15,879	19,702	4
Commercial	17	2,001	2,251	5
Industrial				6
Total Metered Sales to General Customers (461)	290	17,880	21,953	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		10,697	8
Other Sales to Public Authorities (464)	4	112	306	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	295	17,992	32,956	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	10,697	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	10,697	
Forfeited Discounts (470):		
Customer late payment charges	364	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	364	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	365	7
Other (specify):		
MISCELLANEOUS	252	8
Total Other Water Revenues (474)	617	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,959	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,199	3
Chemicals (630)	244	4
Supplies and Expenses (640)	191	5
Repairs of Water Plant (650)	396	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	8,989	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,259	8
Office Supplies and Expenses (681)	958	9
Outside Services Employed (682)	1,207	10
Insurance Expense (684)	356	11
Employees Pensions and Benefits (686)	117	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	208	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,105	
Total Operation and Maintenance Expenses	14,094	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		5,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		136	2
Net property tax equivalent		5,294	
Social Security		673	3
PSC Remainder Assessment		46	4
Other (specify): NONE			5
Total tax expense		6,013	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.279220				3
County tax rate	mills		8.578020				4
Local tax rate	mills		3.695270				5
School tax rate	mills		13.994850				6
Voc. school tax rate	mills		2.337540				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.884900				10
Less: state credit	mills		2.216870				11
Net tax rate	mills		26.668030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.695270				14
Combined School Tax Rate	mills		16.332390				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.027660				17
Total Tax Rate	mills		28.884900				18
Ratio of Local and School Tax to Total	dec.		0.693361				19
Total tax net of state credit	mills		26.668030				20
Net Local and School Tax Rate	mills		18.490569				21
Utility Plant, Jan. 1	\$	312,448	312,448				22
Materials & Supplies	\$	1,838	1,838				23
Subtotal	\$	314,286	314,286				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	314,286	314,286				26
Assessment Ratio	dec.		0.716292				27
Assessed Value	\$	225,121	225,121				28
Net Local & School Rate	mills		18.490569				29
Tax Equiv. Computed for Current Year	\$	4,163	4,163				30
Tax Equivalent per 1994 PSC Report	\$	5,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	5,430					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	400		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	8,293		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	8,693	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,180		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	11,825		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,081		20
Total Pumping Plant	28,086	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,825		23
Total Water Treatment Plant	1,825	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			400	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			8,293	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	8,693	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,180	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			11,825	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,081	20
Total Pumping Plant	0	0	28,086	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,825	23
Total Water Treatment Plant	0	0	1,825	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	26,201		26
Transmission and Distribution Mains (343)	142,353	9,137	27
Fire Mains (344)	0		28
Services (345)	57,051	2,677	29
Meters (346)	20,469	397	30
Hydrants (348)	24,682	5,647	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	271,156	17,858	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	724		36
Transportation Equipment (373)	1,350		37
Other General Equipment (379)	1,414		38
Other Tangible Property (390)	0		39
Total General Plant	3,488	0	
Total utility plant in service directly assignable	313,248	17,858	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	313,248	17,858	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26,201 26
Transmission and Distribution Mains (343)			151,490 27
Fire Mains (344)			0 28
Services (345)			59,728 29
Meters (346)			20,866 30
Hydrants (348)	1,000		29,329 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,000	0	288,014
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			724 36
Transportation Equipment (373)			1,350 37
Other General Equipment (379)			1,414 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,488
Total utility plant in service directly assignable	1,000	0	330,106
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,000	0	330,106

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,492	1,492	1
February			1,267	1,267	2
March			1,432	1,432	3
April			1,528	1,528	4
May			1,517	1,517	5
June			1,702	1,702	6
July			2,965	2,965	7
August			2,328	2,328	8
September			1,603	1,603	9
October			1,568	1,568	10
November			1,491	1,491	11
December			1,594	1,594	12
Total annual pumpage	0	0	20,487	20,487	
Less: Water sold				17,992	13
Volume pumped but not sold				2,495	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				101	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				101	19
Volume pumped but unaccounted for				2,394	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				148	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
LAWN SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				30	26
Date of minimum: 2/2/2001					27
Total KWH used for pumping for the year				23,827	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEPWELL-VILLAGE OF WHITELA\ 1		495	12	720,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	VILLAGE OF WHITELAW	VILLAGE OF WHITELAW		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE	CONTINENTAL		5
Year Installed	1963	1963		6
Type	VERTICAL TURBINE	OTHER		7
Actual Capacity (gpm)	550	300		8
Pump Motor or Standby Engine Mfr	LAYNE	CONTINENTAL MOTORS		10
Year Installed	1963	1963		11
Type	ELECTRIC	NATURAL GAS		12
Horsepower	40	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1963		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	120		10
Total capacity in gallons (actual)	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	720.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	14,394	0	0	0	14,394
P	D	6.000	180	0	0	0	180
M	D	8.000	5,000	0	0	0	5,000
P	D	8.000	1,280	355	0	0	1,635
Total Within Municipality			20,854	355	0	0	21,209
Total Utility			20,854	355	0	0	21,209

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	264	0	0	0	264	4	1
M	1.000	41	4	0	0	45	14	2
M	1.250	1	0	0	0	1		3
M	2.000	2	0	0	0	2		4
Total Utility		308	4	0	0	312	18	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	312	6	0	0	318	8	1
1.000	2	0	0	0	2	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	0	2	0	4
Total:	318	6	0	0	324	8	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	273	12	0	3	2	28	318	1
1.000	0	2	0	0	0	0	2	2
1.500	0	1	0	1	0	0	2	3
2.000	0	2	0	0	0	0	2	4
Total:	273	17	0	4	2	28	324	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	45	2	1		46	2
Total Fire Hydrants	45	2	1	0	46	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	45
Number of distribution system valves end of year:	47
Number of distribution valves operated during year:	47

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

THE MAINS WERE PUT IN AND FINANCED BY A PRIVATE PARTY

Water Services (Page W-16)

THE SERVICES WERE PUT IN BY A PRIVATE PARTY. THE BASIS FOR RECORDING THE COST WAS THE ACTUAL COST AS PROVIDED BY THE CONTRACTOR WHO INSTALLED THE SERVICES. THE TOTAL COST WAS \$2,677 FOR 4 SERVICES.
